

**IN THE UNITED STATES COURT OF APPEALS
FOR THE DISTRICT OF COLUMBIA CIRCUIT**

MONTE SILVER and
MONTE SILVER, LTD.,
an Israeli corporation

Appellants,

v.

**INTERNAL REVENUE
SERVICE; UNITED STATES
DEPARTMENT OF THE
TREASURY; DOUGLAS
O'DONNELL**, in his official
capacity as Commissioner of the
Internal Revenue; and **JANET
YELLEN**, in her official capacity as
United States Secretary of the
Treasury

Appellees.

No. 23-5049

APPELLANTS' STATEMENT OF ISSUES TO BE RAISED

Pursuant to the Court's order dated March 10, 2023, Appellants hereby submit their Statement of Issues to be Raised:

Section 6103 of the Internal Revenue Code states that "returns and return information shall be confidential," and prohibits any officer or employee of the United States from disclosing "any return or return

information obtained by him in any manner in connection with his service [...]”. 26 U.S.C. §6103(a).

Notwithstanding Section 6103(a), was the government’s public disclosure and filing of Plaintiffs’ return and return information in *Silver I* and *Silver II* (as defined in the Memorandum Opinion) authorized under §6103(h)?

Date: April 10, 2023

Respectfully submitted,

/s/ Noam Schreiber

Noam Schreiber (Bar No. 63387)
ZELL, ARON & CO.
34 Ben Yehuda St.
14th Floor
Jerusalem, Israel 9423001
011-972-2-633-6300

Email: noam.schreiber@fandz.com

Counsel for Appellants

CERTIFICATE OF SERVICE

I hereby certify that on April 10, 2023, a copy of the foregoing document was served electronically through the Court's ECF system on all counsel of record.

/s/ Noam Schreiber

Noam Schreiber (Bar No. 63387)

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14th Floor

Jerusalem, Israel 9423001

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Email: noam.schreiber@fandz.com

Counsel for Appellants